

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Union Co-Clg Corner Joint Sch Dist (7950)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$1,122,461	\$1,187,546	\$1,245,052	\$1,292,504	3.59%	3.81%
Non - Certified Salaries	120	\$515,521	\$608,028	\$633,983	\$656,568	6.23%	3.56%
Group Health Insurance	222	\$373,669	\$439,351	\$517,811	\$523,915	8.82%	1.18%
Teacher Retirement Fund, After 7-1-95	216	\$103,291	\$85,350	\$89,304	\$98,908	-1.08%	10.75%
Social Security Certified	212	\$83,296	\$88,154	\$92,479	\$96,708	3.80%	4.57%
Public Employees Retirement Fund	214	\$68,860	\$59,105	\$70,196	\$71,853	1.07%	2.36%
Operational Supplies	611	\$52,931	\$60,467	\$57,411	\$54,371	0.67%	-5.30%
Social Security Noncertified	211	\$36,490	\$44,398	\$47,487	\$48,748	7.51%	2.65%
Travel	580	\$30,394	\$25,189	\$27,838	\$35,239	3.77%	26.59%
Severance/Early Retirement Pay	213	\$34,818	\$28,910	\$30,158	\$22,398	-10.44%	-25.73%
Other Group Insurance Authorized by Statute	224	\$11,531	\$13,343	\$12,594	\$12,814	2.67%	1.74%
Equipment	730	\$163,155	\$2,182	\$24,501	\$9,083	-51.43%	-62.93%
Teacher Retirement Fund, Prior to 7-1-95	215	\$19,450	\$9,462	\$10,116	\$7,839	-20.32%	-22.51%
Repairs and Maintenance Services	430	\$110	\$322	\$1,385	\$4,566	153.83%	229.64%
Other Professional and Technical Services	319	\$5,175	\$6,306	\$6,593	\$4,531	-3.27%	-31.28%
Group Life Insurance	221	\$3,474	\$3,910	\$3,788	\$3,739	1.85%	-1.30%
Instruction Services	311	\$0	\$0	\$0	\$3,697	NA	NA
Dues and Fees	810	\$0	\$1,004	\$3,114	\$1,463	NA	-53.02%
Other Supplies and Materials	615, 660 - 689	\$424	\$125	\$118	\$117	-27.53%	-0.85%
Rentals	440	\$4,954	\$4,456	\$743	\$61	-66.65%	-91.75%
Postage and Postage Machine Rental	532	\$0	\$0	\$0	\$14	NA	NA
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$173,582	\$80,876	\$0	NA	-100.00%
Pupil Services	313	\$0	\$2,075	\$0	\$0	NA	NA
Insurance	520	\$0	\$0	\$71,913	\$0	NA	-100.00%
Telephone	531	\$3,070	\$2,535	\$6,859	(\$387)	NA	-105.65%
<b>Student Instructional Support Total</b>		<b>\$2,633,075</b>	<b>\$2,845,800</b>	<b>\$3,034,320</b>	<b>\$2,948,749</b>	<b>2.87%</b>	<b>-2.82%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$5,533,599	\$4,801,448	\$4,277,022	\$4,096,574	-7.24%	-4.22%
Group Health Insurance	222	\$1,023,897	\$933,321	\$985,373	\$1,007,113	-0.41%	2.21%
Non - Certified Salaries	120	\$548,879	\$448,259	\$451,122	\$522,187	-1.24%	15.75%

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<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Operational Supplies	611	\$239,169	\$375,063	\$245,517	\$325,082	7.97%	32.41%
Teacher Retirement Fund, After 7-1-95	216	\$449,729	\$303,771	\$317,099	\$315,989	-8.45%	-0.35%
Social Security Certified	212	\$390,323	\$305,712	\$306,615	\$299,071	-6.44%	-2.46%
Computer Hardware	741	\$388,541	\$270,299	\$96,179	\$242,679	-11.10%	152.32%
Transfer Tuition to Other School Corps Within State	561	\$437,067	\$211,596	\$261,255	\$238,894	-14.02%	-8.56%
Other Purchased Services	593	\$191,533	\$112,279	\$152,721	\$166,178	-3.49%	8.81%
Content	747	\$29,399	\$73,766	\$53,185	\$96,693	34.67%	81.81%
Pre-2008 Object Code - Temporary Salaries	130	\$7,915	\$87,405	\$100,656	\$84,039	80.51%	-16.51%
Severance/Early Retirement Pay	213	\$169,787	\$102,108	\$102,185	\$75,216	-18.42%	-26.39%
Teacher Retirement Fund, Prior to 7-1-95	215	\$265,484	\$100,881	\$72,191	\$67,486	-28.99%	-6.52%
Travel	580	\$43,371	\$49,429	\$35,892	\$46,040	1.50%	28.27%
Connectivity	744	\$11,474	\$12,169	\$20,326	\$38,465	35.31%	89.24%
Instruction Services	311	\$0	\$0	\$50,120	\$37,940	NA	-24.30%
Social Security Noncertified	211	\$34,147	\$26,866	\$25,544	\$29,121	-3.90%	14.00%
Library Books	640	\$23,745	\$26,689	\$12,956	\$22,969	-0.83%	77.28%
Public Employees Retirement Fund	214	\$39,410	\$29,280	\$19,636	\$20,018	-15.58%	1.95%
Repairs and Maintenance Services	430	\$23,473	\$18,967	\$19,701	\$9,146	-20.99%	-53.58%
Group Life Insurance	221	\$10,528	\$8,939	\$8,300	\$7,622	-7.76%	-8.17%
Periodicals	650	\$5,044	\$4,918	\$4,190	\$4,195	-4.50%	0.11%
Licensed Employees	135	\$68,564	\$7,431	\$2,883	\$3,470	-52.57%	20.38%
Other Group Insurance Authorized by Statute	224	\$0	\$357	\$575	\$827	NA	43.95%
Construction Services	450	\$0	\$878	\$287	\$590	NA	105.35%
Dues and Fees	810	\$635	\$1,575	\$524	\$524	-4.69%	0.00%
Other Professional and Technical Services	319	\$4,367	\$0	\$0	\$0	-100.00%	NA
Equipment	730	\$4,719	\$20,077	\$31,311	(\$45)	NA	-100.14%
<b>Student Academic Achievement Total</b>		<b>\$9,944,797</b>	<b>\$8,333,484</b>	<b>\$7,653,365</b>	<b>\$7,758,084</b>	<b>-6.02%</b>	<b>1.37%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,205,221	\$1,236,267	\$1,223,691	\$1,267,722	1.27%	3.60%
Operational Supplies	611	\$516,731	\$571,277	\$578,680	\$595,699	3.62%	2.94%
Group Health Insurance	222	\$351,185	\$400,651	\$444,878	\$480,248	8.14%	7.95%
Light and Power - Other Than Heating and Cooling	625	\$481,541	\$529,989	\$548,047	\$460,348	-1.12%	-16.00%
Certified Salaries	110	\$168,585	\$169,767	\$161,166	\$180,842	1.77%	12.21%

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**Union Co-Clg Corner Joint Sch Dist (7950)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Vehicles	731	\$0	\$161,476	\$162,378	\$174,326	NA	7.36%
Public Employees Retirement Fund	214	\$162,026	\$149,869	\$158,154	\$165,329	0.51%	4.54%
Repairs and Maintenance Services	430	\$102,674	\$141,649	\$145,342	\$117,169	3.36%	-19.38%
Social Security Noncertified	211	\$94,099	\$99,793	\$100,399	\$103,986	2.53%	3.57%
Insurance	520	\$188,610	\$112,689	\$88,177	\$90,257	-16.83%	2.36%
Gasoline and Lubricants	613	\$130,615	\$160,273	\$107,465	\$86,826	-9.70%	-19.21%
Heating and Cooling for Buildings - Gas	622	\$87,540	\$88,244	\$82,665	\$55,611	-10.72%	-32.73%
Workers Compensation Insurance	225	\$46,935	\$44,687	\$28,817	\$52,284	2.74%	81.43%
Computer Hardware	741	\$0	\$35,549	\$213,401	\$51,382	NA	-75.92%
Telephone	531	\$24,757	\$24,303	\$22,034	\$30,597	5.44%	38.86%
Water and Sewage	411	\$31,804	\$31,643	\$33,035	\$30,474	-1.06%	-7.75%
Board Member Compensation	115	\$18,875	\$18,275	\$18,875	\$18,375	-0.67%	-2.65%
Social Security Certified	212	\$17,421	\$17,482	\$17,205	\$14,452	-4.56%	-16.00%
Removal of Refuse and Garbage	412	\$13,220	\$14,592	\$12,548	\$14,318	2.01%	14.10%
Other Group Insurance Authorized by Statute	224	\$3,183	\$6,007	\$9,291	\$9,081	29.97%	-2.27%
Other Professional and Technical Services	319	\$24,218	\$15,086	\$22,382	\$7,947	-24.32%	-64.50%
Advertising	540	\$3,364	\$6,481	\$7,518	\$7,159	20.78%	-4.78%
Equipment	730	\$205,917	\$55,516	\$15,682	\$6,028	-58.64%	-61.56%
Pre-2008 Object Code - Temporary Salaries	130	\$5,504	\$18,645	\$10,600	\$6,023	2.28%	-43.18%
Dues and Fees	810	\$13,286	\$13,684	\$5,119	\$4,939	-21.92%	-3.52%
Severance/Early Retirement Pay	213	\$6,994	\$5,570	\$5,980	\$4,837	-8.81%	-19.12%
Board of Education Services	318	\$4,639	\$9,850	\$11,396	\$4,823	0.98%	-57.68%
Tires and Repairs	612	\$2,276	\$7,726	\$7,923	\$4,808	20.55%	-39.31%
Group Life Insurance	221	\$3,588	\$4,018	\$3,913	\$3,657	0.48%	-6.54%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,768	\$3,980	\$4,077	\$2,512	-14.81%	-38.40%
Other Supplies and Materials	615, 660 - 689	\$2,066	\$2,118	\$2,426	\$1,716	-4.53%	-29.27%
Travel	580	\$5,959	\$14,958	\$11,367	\$1,487	-29.33%	-86.92%
Official Bond Premiums	525	\$1,539	\$1,139	\$1,139	\$1,164	-6.74%	2.19%
Rentals	440	\$77	\$77	\$77	\$77	0.00%	0.00%
Miscellaneous Objects	876 - 899	\$31	\$15	\$19	\$19	-11.63%	0.00%
Data Processing Services	316	\$7	\$0	\$0	\$0	-100.00%	NA
Postage and Postage Machine Rental	532	\$1,555	\$1,000	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$13,716	\$16,668	\$4,275	\$0	-100.00%	-100.00%
Teacher Retirement Fund, After 7-1-95	216	\$12,727	\$10,238	\$0	\$0	-100.00%	NA

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<b>Overhead and Operational Total</b>		<b>\$3,957,251</b>	<b>\$4,201,252</b>	<b>\$4,270,143</b>	<b>\$4,056,519</b>	<b>0.62%</b>	<b>-5.00%</b>
<b>Non Operational</b>							
Construction Services	450	\$2,135,083	\$2,067,277	\$2,133,069	\$2,165,221	0.35%	1.51%
Repairs and Maintenance Services	430	\$155,573	\$437,074	\$614,647	\$748,422	48.10%	21.76%
Other Supplies and Materials	615, 660 - 689	\$134,515	\$98,818	\$132,084	\$133,082	-0.27%	0.76%
Equipment	730	\$197,506	\$132,833	\$145,894	\$118,150	-12.05%	-19.02%
Non - Certified Salaries	120	\$57,234	\$81,458	\$94,393	\$96,656	14.00%	2.40%
Rentals	440	\$67,143	\$72,932	\$48,636	\$52,590	-5.92%	8.13%
Certified Salaries	110	\$68,415	\$57,226	\$36,831	\$38,489	-13.39%	4.50%
Social Security Noncertified	211	\$4,464	\$6,232	\$7,221	\$7,472	13.74%	3.47%
Teacher Retirement Fund, After 7-1-95	216	\$8,640	\$6,036	\$3,842	\$3,936	-17.84%	2.45%
Social Security Certified	212	\$5,234	\$4,378	\$2,818	\$2,867	-13.97%	1.73%
Public Employees Retirement Fund	214	\$1,357	\$2,187	\$2,510	\$2,276	13.81%	-9.33%
Group Life Insurance	221	\$0	\$28	\$84	\$80	NA	-4.76%
Other Group Insurance Authorized by Statute	224	\$0	\$30	\$59	\$55	NA	-6.30%
Interest	832	\$0	\$2,610	\$2,626	\$0	NA	-100.00%
Severance/Early Retirement Pay	213	\$0	\$206	\$0	\$0	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$100	\$13	\$0	\$0	-100.00%	NA
Group Health Insurance	222	\$0	\$7,770	\$11,880	(\$1,746)	NA	-114.70%
<b>Non Operational Total</b>		<b>\$2,835,263</b>	<b>\$2,977,106</b>	<b>\$3,236,595</b>	<b>\$3,367,549</b>	<b>4.40%</b>	<b>4.05%</b>
<b>Grand Total</b>		<b>\$19,370,387</b>	<b>\$18,357,642</b>	<b>\$18,194,423</b>	<b>\$18,130,902</b>	<b>-1.64%</b>	<b>-0.35%</b>